

# **Exhibit E**

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April 18, 2008

BY E-MAIL AND U.S. MAIL

Assistant United States Attorney Deborah E. Landis  
United States Attorney's Office  
Southern District of New York  
One Saint Andrew's Plaza  
New York, New York 10007

Re: United States v. Coplan, et al., 07 Cr. 453 (S-1) (SHS)

Dear Ms. Landis:

I write this letter on behalf of Robert Coplan, Martin Nissenbaum, Richard Shapiro, Brian Vaughn and Charles Bolton (collectively, "the defendants") as a supplement to our letter of March 24, 2008, which requested the government provide the defendants with certain documents and information as part of its discovery obligations.

In addition to the requests in that letter, we ask that you identify all individual investors in any of the purported "tax shelters" described in the Superseding Indictment that have been or are being prosecuted by the United States Department of Justice (the "DOJ"). Furthermore, please identify individual investors that have been or are being prosecuted by the DOJ for investing in any other actual transactions promoted by accounting, investment, and/or law firms that the government claims (a) were designed to create the appearance of having been undertaken to generate profits, and (b) were actually intended to generate tax losses and deductions.

Very truly yours,

John J. Tigue, Jr.

cc: Lauren Goldberg, Esq. (via e-mail)  
Marshall Camp, Esq. (via e-mail)  
All Defense Counsel (via e-mail)